

# Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Calcasieu Area Council Boy Scouts of America, Inc.

Address: 304 Dr. Michael DeBakey Dr. Lake Charles, Louisiana 70601

Telephone: 337-436-3376

Email: Mike.Beer@Scouting.org

*This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to [ereports@lla.la.gov](mailto:ereports@lla.la.gov), faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.*

## AFFIDAVIT

Personally came and appeared before the undersigned authority, Michael Beer, who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of the Calcasieu Area Council Boy Scouts of America, Inc. as of December 31, 2020 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations.

Complete if Applicable: In addition, Michael Beer, who duly sworn, deposes, and says that Calcasieu Area Council Boy Scouts of America, Inc received \$75,000 or less in revenues and other sources for the year ended December 31, 2020, and accordingly, is not required to have an audit for the previously mentioned fiscal year.

  
\_\_\_\_\_  
OFFICER'S SIGNATURE

CEO/Scout Executive/Secretary  
\_\_\_\_\_  
OFFICER'S TITLE

Sworn to and subscribed before me, this 19<sup>th</sup> day of January, 20 23

Amanda O'Blanc  
\_\_\_\_\_  
NOTARY PUBLIC SIGNATURE & SEAL



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## Statement of Receipts and Disbursements

## Statement A

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>RECEIPTS (Provide Brief Description):</b>			
1. Support	\$ 193,437	\$ 3,255	\$ 196,692
2. Sale of supplies and products	29,887		29,887
3. Investment Income (Loss)	67,815	322,745	390,560
4. Camping and Activities	203,148		203,148
5. Public Funding (Police Jury Support)	7,500		7,500
6. <b>Total receipts</b> (add lines 1 - 5)	<u>\$ 501,787</u>	<u>\$ 326,000</u>	<u>\$ 827,787</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Salaries and Benefits	\$ 443,260	\$	\$ 443,260
8. Scouting Activities	73,262		73,262
9. Occupancy, Insurance, and Office expenses	101,491	1,478	102,969
10. Professional Fees	30,499		30,499
11. Other expenses including depreciation	65,073	25,778	90,851
12. Specific Assistance (Use of Public Funds)	7,500		7,500
13. <b>Total Disbursements</b> (add lines 7 - 12)	<u>\$ 721,085</u>	<u>\$ 27,256</u>	<u>\$ 748,341</u>
14. Transfers			
15. Change in fund balance ( Lines 6 minus 13)	\$ (219,298)	\$ 298,744	\$ 79,446
16. Fund Balance at beginning of year	\$ 179,520	\$ 2,313,814	\$2,493,334
17. Fund balance (deficit) at end of year (Add lines 15-16) --This amount also goes on line 12, Statement B	\$ (39,778)	\$ 2,612,558	\$2,572,780

**Identify the Basis of Accounting, if not using Cash-Basis: Accrual**

**NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.**

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## Balance Sheet

## Statement B

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>ASSETS</b> (balances at year-end)			
1. Cash and cash equivalents	\$ 657	\$ 205,544	\$ 206,201
2. Investments (fair value)		1,613,309	1,613,309
3. Land, buildings, and equipment, net		719,764	719,764
4. Inventory	55,428		55,428
5. Other assets	9,624	73,941	83,565
6. <b>Total Assets</b> (add lines 1 - 5)	<u>\$ 65,709</u>	<u>\$ 2,612,558</u>	<u>\$2,678,267</u>
<b>LIABILITIES AND FUND BALANCE</b> (at year-end):			
7. Accounts payable	\$ 25,798	\$	\$ 25,798
8. Other liabilities	79,689		79,689
9.			
10.			
11. <b>Total Liabilities</b> (add lines 7 - 10)	105,487		105,487
12. Fund balance (amount from Line 16 on Statement A)	(39,778)	2,612,558	2,572,780
13. Other			
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<u>\$ 65,709</u>	<u>\$ 2,612,558</u>	<u>\$2,678,267</u>

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## Statement C

### Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Michael Beer, Scout Executive

Purpose	Dollar Amount
1. Salary	1.
2. Benefits-insurance	2.
3. Benefits-retirement	3.
4. Benefits-other (describe)	4.
5. Benefits-other (describe)	5.
6. Benefits-other (describe)	6.
7. Car allowance	7.
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9.
10. Reimbursements	10.
11. Travel	11.
12. Registration fees	12.
13. Conference travel	13.
14. Housing	14.
15. Unvouchered expenses (example: travel advances, etc.)	15.
16. Special meals	16.
17. Other	17.
18. TOTAL (enter total of line 1-17)	18.

**X** Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)